In the High Court of Punjab and Haryana, Chandigarh.

I.T.A. No.153 of 2005

Date of Decision: 29.1.2007

Commissioner of Income Tax-II, Chandigarh. …Petitioner.

Versus

Jagdish Chawla, Proprietor, M/s Sai Baba Fruit Co. …Respondent.

CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.S.K.Garg Narwana, Advocate
for the revenue.

JUDGMENT

M.M.KUMAR, J. (ORAL)

Despite issuance of notices on 24.1.2006, 4.7.2006, 25.9.2006, 26.10.2006 and 28.11.2006, service has not been effected. It is appropriate to mention that the notices were issued dasti.

On the last date of hearing, the office has reported that notice issued to the respondent was received back unserved with the report that he was not residing at the given address and has left the place two years ago. Accordingly, fresh address was required to be furnished by learned counsel for the revenue which has not been done. According to office report, notice for want of correct address has not been issued to the respondent. Accordingly, we dismiss the appeal for want of prosecution.

(M.M.KUMAR)
Judge

January 29, 2007 **(RAJESH BINDAL)**
dkb **Judge**